

Internal Audit Office

Date: June 3, 2014

To: Andrew Ching, City Manager

Cc: Shelley Hearn, Community Services Director

Naomi Farrell, Deputy Community Services Director-Social Services

Jill Rasmussen, Kid Zone Program Administrator

From: Barbara Blue, City Auditor

Subject: Kid Zone Enrichment Program Follow-up Audit

Background

An audit of the Kid Zone Enrichment Program (the Program) was completed January, 2013. The Program serves to address an increasing number of children needing a safe, enriching place to be during before and after school time.

As part of our approved Internal Audit Plan for fiscal year 2013/14 we have undertaken a review to follow up on the progress made by staff to implement the twenty-three (23) audit recommendations included in the audit report.

Audit Objective, Scope, and Methodology

Objective

The objective of this follow-up was to determine whether the action plans established by Kid Zone management in response to our recommendations were implemented.

Scope

Recommendations made by Internal Audit, and agreed upon by Kid Zone Management were reviewed. Testing was completed, where appropriate. Our work did not provide any guarantee or absolute assurance against material errors, loss or fraud.

Methodology

We reviewed and analyzed management's evidence of implementation by interviewing staff responsible for addressing recommendations, reviewing various supporting documentation, and performing unannounced inspections at various program sites.

Conclusion

We found that of the twenty-three (23) recommendations made, 16 (70%) have been fully implemented, 6 (26%) have been partially implemented, and 1 (4%) has not been implemented.

The attached **Appendix I** details the status and level of implementation for each of the recommendations.

Based on these findings, significant progress has been made to implement actions to address Internal Audit's recommendations. There are no recommendations that we consider to be receiving inadequate management attention. We encourage staff to continue working on the recommendations that have not yet been implemented.